

**SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Skyline Schools Unified School District No. 438
Pratt, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Skyline Schools Unified School District No. 438

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Skyline Schools Unified School District No. 438, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Skyline Schools Unified School District No. 438**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated August 30, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
August 9, 2018

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 3,361,917	\$ 3,358,551	\$ 3,366	\$ 0	\$ 3,366
Special Purpose Funds							
Supplemental General	29,002	0	1,189,957	1,128,959	90,000	0	90,000
At Risk (4yr old)	0	0	53,295	53,295	0	0	0
At Risk (K-12)	15,049	0	184,276	184,276	15,049	0	15,049
Bilingual Education	0	0	11,217	11,217	0	0	0
Capital Outlay	692,355	0	569,109	223,469	1,037,995	0	1,037,995
Driver Training	7,855	0	10,412	10,413	7,854	0	7,854
Food Service	39,985	0	159,478	156,528	42,935	0	42,935
Professional Development	0	0	31,780	31,780	0	0	0
Parent Education	0	0	2,395	2,395	0	0	0
Special Education	250,000	0	721,669	730,086	241,583	0	241,583
Career and Postsecondary Education	25,000	0	193,716	193,716	25,000	0	25,000
KPERS Contribution	0	0	279,537	279,537	0	0	0
Federal Funds	0	0	76,282	76,282	0	0	0
Gifts and Grants	1,668	0	0	0	1,668	0	1,668
Contingency Reserve	439,251	0	172,019	211,270	400,000	0	400,000
Textbook Rental	59,055	0	116,645	7,215	168,485	0	168,485
District Activity Funds	56,726	0	226,067	243,061	39,732	0	39,732
	<u>\$ 1,615,946</u>	<u>\$ 0</u>	<u>\$ 7,359,771</u>	<u>\$ 6,902,050</u>	<u>\$ 2,073,667</u>	<u>\$ 0</u>	<u>\$ 2,073,667</u>
Composition of Cash:				Checking and Money Market Accounts		\$ 2,103,609	
				Certificates of Deposit		34,600	
						<u>2,138,209</u>	
				Agency Funds		(64,542)	
						<u>\$ 2,073,667</u>	

The notes to the financial statement are an integral part of this statement.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Skyline Schools Unified School District No. 438 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$244,609 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$279,537 for the year ended June 30, 2018.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,163,021. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$2,138,209 and the bank balance was \$2,028,411. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$252,419 was covered by federal depository insurance and the remaining \$1,775,992 was collateralized with securities held by the pledging financial institution's agent in the District's name.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 5 - Subsequent Events:

The District has evaluated subsequent events through August 9, 2018, the date which the financial statement was available to be issued.

Note 6 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$40,878 for postemployment benefits for five former employees.

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 8 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 9 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer To:												Total
	Supplemental General (4yr old)	At Risk (4yr old)	At Risk (K-12)	Bilingual Education	Capital Outlay	Driver Training	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Contingency Reserve	Textbook Rental	
General Fund	\$ 0	\$ 53,295	\$ 184,276	\$ 11,217	\$ 243,995	\$ 1,706	\$ 28,307	\$ 2,395	\$ 648,539	\$ 182,841	\$ 172,019	\$ 70,000	\$ 1,598,590
Supplemental													
General Fund	0	0	0	0	0	0	0	0	69,975	0	0	0	69,975
Contingency													
Reserve Fund	173,077	0	0	0	0	0	0	0	0	0	0	0	173,077
	<u>\$ 173,077</u>	<u>\$ 53,295</u>	<u>\$ 184,276</u>	<u>\$ 11,217</u>	<u>\$ 243,995</u>	<u>\$ 1,706</u>	<u>\$ 28,307</u>	<u>\$ 2,395</u>	<u>\$ 718,514</u>	<u>\$ 182,841</u>	<u>\$ 172,019</u>	<u>\$ 70,000</u>	<u>\$ 1,841,642</u>

Note 10 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 3,333,393	\$ (34,452)	\$ 59,610	\$ 3,358,551	\$ 3,358,551	\$ 0
Special Purpose Funds						
Supplemental General	1,139,286	(10,327)	0	1,128,959	1,128,959	0
At Risk (4yr old)	53,295	0	0	53,295	53,295	0
At Risk (K-12)	191,814	0	0	191,814	184,276	(7,538)
Bilingual Education	11,217	0	0	11,217	11,217	0
Capital Outlay	1,015,728	0	0	1,015,728	223,469	(792,259)
Driver Training	15,755	0	0	15,755	10,413	(5,342)
Food Service	193,507	0	0	193,507	156,528	(36,979)
Professional Development	35,000	0	0	35,000	31,780	(3,220)
Parent Education	2,700	0	0	2,700	2,395	(305)
Special Education	792,358	0	0	792,358	730,086	(62,272)
Career and Postsecondary Educatio	226,595	0	0	226,595	193,716	(32,879)
KPERS Contribution	291,462	0	0	291,462	279,537	(11,925)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	76,778	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	211,270	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,215	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	243,061	XXXXXXXXXX
	<u>\$ 7,302,110</u>	<u>\$ (44,779)</u>	<u>\$ 59,610</u>	<u>\$ 7,316,941</u>	<u>\$ 6,902,546</u>	<u>\$ (952,719)</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 114,030	\$ 59,609 \$ 0	\$ 59,609
State Sources	3,261,000	3,302,308 3,333,393	(31,085)
	<u>3,375,030</u>	<u>3,361,917</u> <u>\$ 3,333,393</u>	<u>\$ 28,524</u>
Expenditures			
Instruction	606,554	675,882 \$ 944,472	\$ (268,590)
Student Support Services	62,989	65,712 64,074	1,638
Instructional Support Staff	20,414	34,491 35,180	(689)
General Administration	149,303	150,056 164,690	(14,634)
School Administration	211,743	209,383 197,758	11,625
Operations & Maintenance	73,516	77,783 78,695	(912)
Student Transportation Services	326,430	340,939 508,905	(167,966)
Other Supplemental Services	194,771	205,715 337,950	(132,235)
Transfers	1,729,310	1,598,590 1,001,669	596,921
Adjustment to Comply With Legal Max	0	0 (34,452)	34,452
Adjustment for Qualifying Budget Credits	0	0 59,610	(59,610)
	<u>3,375,030</u>	<u>3,358,551</u> <u>\$ 3,358,551</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	3,366	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 3,366</u>	

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 675,272	\$ 683,408	\$ 658,069	\$ 25,339
County Sources	34,857	32,708	32,831	(123)
State Sources	353,484	300,764	300,764	0
Transfers	0	173,077	118,620	54,457
	<u>1,063,613</u>	<u>1,189,957</u>	<u>\$ 1,110,284</u>	<u>\$ 79,673</u>
Expenditures				
Instruction	1,077,727	1,058,984	\$ 1,139,286	\$ (80,302)
Instruction Support Staff	2,603	0	0	0
Transfers	0	69,975	0	69,975
Adjustment to Comply With Legal Max	0	0	(10,327)	10,327
	<u>1,080,330</u>	<u>1,128,959</u>	<u>\$ 1,128,959</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(16,717)	60,998		
Unencumbered Cash, Beginning	45,719	29,002		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,002</u>	<u>\$ 90,000</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (4yr old)</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 0	\$ 53,295	\$ 53,295	\$ 0
	<u>0</u>	<u>53,295</u>	<u>53,295</u>	<u>0</u>
Expenditures				
Instruction	0	53,295	\$ 53,295	\$ 0
	<u>0</u>	<u>53,295</u>	<u>\$ 53,295</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (K-12)</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 124,184	\$ 184,276	\$ 176,765	\$ (7,511)
	<u>124,184</u>	<u>184,276</u>	<u>\$ 176,765</u>	<u>\$ (7,511)</u>
Expenditures				
Instruction	102,665	134,929	\$ 130,734	\$ 4,195
Student Support Services	21,468	48,805	61,080	(12,275)
Student Transportation Services	<u>0</u>	<u>542</u>	<u>0</u>	<u>542</u>
	<u>124,133</u>	<u>184,276</u>	<u>\$ 191,814</u>	<u>\$ (7,538)</u>
Receipts Over (Under) Expenditures	51	0		
Unencumbered Cash, Beginning	14,998	15,049		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,049</u>	<u>\$ 15,049</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bilingual Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 3,475	\$ 11,217	\$ 11,217	\$ 0
	<u>3,475</u>	<u>11,217</u>	<u>\$ 11,217</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>7,375</u>	<u>11,217</u>	<u>\$ 11,217</u>	<u>\$ 0</u>
	<u>7,375</u>	<u>11,217</u>	<u>\$ 11,217</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3,900)	0		
Unencumbered Cash, Beginning	3,900	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 267,303	\$ 270,886	\$ 266,917	\$ 3,969
County Sources	13,105	13,233	13,303	(70)
State Sources	49,293	40,995	43,153	(2,158)
Transfers	342,437	243,995	0	243,995
	<u>672,138</u>	<u>569,109</u>	<u>\$ 323,373</u>	<u>\$ 245,736</u>
Expenditures				
Instruction	5,351	8,776	\$ 20,000	\$ (11,224)
Operations & Maintenance	46,521	22,893	100,020	(77,127)
Transportation	165,506	95,413	250,000	(154,587)
Facility Acquisition & Construction Services	10,963	96,387	645,708	(549,321)
	<u>228,341</u>	<u>223,469</u>	<u>\$ 1,015,728</u>	<u>\$ (792,259)</u>
Receipts Over (Under) Expenditures	443,797	345,640		
Unencumbered Cash, Beginning	248,558	692,355		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 692,355</u>	<u>\$ 1,037,995</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 3,609	\$ 5,762	\$ 3,700	\$ 2,062
State Sources	3,072	2,944	4,200	1,706
Transfers	5,955	1,706	0	2,512
	<u>12,636</u>	<u>10,412</u>	<u>\$ 7,900</u>	<u>\$ 6,280</u>
Expenditures				
Instruction	5,454	10,020	\$ 15,235	\$ (5,215)
Vehicle Operations, Maintenance	327	393	520	(127)
	<u>5,781</u>	<u>10,413</u>	<u>\$ 15,755</u>	<u>\$ (5,342)</u>
Receipts Over (Under) Expenditures	6,855	(1)		
Unencumbered Cash, Beginning	1,000	7,855		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,855</u>	<u>\$ 7,854</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 86,307	\$ 87,828	\$ 81,916	\$ 5,912
State Sources	1,599	1,588	1,337	251
Federal Sources	70,267	70,062	70,269	(207)
	<u>158,173</u>	<u>159,478</u>	<u>\$ 153,522</u>	<u>\$ 5,956</u>
Expenditures				
Operations and Maintenance	3,500	3,500	\$ 3,500	\$ 0
Food Service Operation	150,309	153,028	190,007	(36,979)
	<u>153,809</u>	<u>156,528</u>	<u>\$ 193,507</u>	<u>\$ (36,979)</u>
Receipts Over (Under) Expenditures	4,364	2,950		
Unencumbered Cash, Beginning	35,621	39,985		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 39,985</u>	<u>\$ 42,935</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
State Sources	\$ 0	\$ 3,473	\$ 3,261	\$ 212
Transfers	0	28,307	31,739	(3,432)
	<u>0</u>	<u>31,780</u>	<u>\$ 35,000</u>	<u>\$ (3,220)</u>
Expenditures				
Instructional Support Staff	0	31,780	\$ 35,000	\$ (3,220)
	<u>0</u>	<u>31,780</u>	<u>\$ 35,000</u>	<u>\$ (3,220)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Parent Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 2,645	\$ 2,395	\$ 2,700	\$ (305)
	<u>2,645</u>	<u>2,395</u>	<u>\$ 2,700</u>	<u>\$ (305)</u>
Expenditures				
Student Support Services	<u>2,645</u>	<u>2,395</u>	<u>\$ 2,700</u>	<u>\$ (305)</u>
	<u>2,645</u>	<u>2,395</u>	<u>\$ 2,700</u>	<u>\$ (305)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Federal Sources	\$ 0	\$ 3,155	\$ 0	\$ 3,155
Transfers	871,506	718,514	542,358	176,156
	<u>871,506</u>	<u>721,669</u>	<u>\$ 542,358</u>	<u>\$ 179,311</u>
Expenditures				
Instruction	773,121	728,925	\$ 790,518	\$ (61,593)
Operations and Maintenance	720	720	1,440	(720)
Student Transportation Services	386	441	400	41
	<u>774,227</u>	<u>730,086</u>	<u>\$ 792,358</u>	<u>\$ (62,272)</u>
Receipts Over (Under) Expenditures	97,279	(8,417)		
Unencumbered Cash, Beginning	152,721	250,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 250,000</u>	<u>\$ 241,583</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary Education</u>				
<u>Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 7,170	\$ 10,875	\$ 18,000	\$ (7,125)
Transfers	202,465	182,841	183,595	(754)
	<u>209,635</u>	<u>193,716</u>	<u>\$ 201,595</u>	<u>\$ (7,879)</u>
Expenditures				
Instruction	219,635	193,716	\$ 226,595	\$ (32,879)
	<u>219,635</u>	<u>193,716</u>	<u>\$ 226,595</u>	<u>\$ (32,879)</u>
Receipts Over (Under) Expenditures	(10,000)	0		
Unencumbered Cash, Beginning	35,000	25,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25,000</u>	<u>\$ 25,000</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 279,537	\$ 291,462	\$ (11,925)
Transfers	193,748	0	0	0
	<u>193,748</u>	<u>279,537</u>	<u>\$ 291,462</u>	<u>\$ (11,925)</u>
Expenditures				
Instruction	137,937	189,331	\$ 203,183	\$ (13,852)
Student Support Services	3,064	7,664	5,625	2,039
Instructional Support Staff	2,992	2,793	1,688	1,105
General Administration	10,570	14,933	17,003	(2,070)
School Administration	12,802	20,446	20,975	(529)
Other Supplemental Services	4,563	8,102	9,656	(1,554)
Operations & Maintenance	10,477	17,218	16,919	299
Student Transportation Services	7,560	11,879	9,397	2,482
Food Service Operation	3,783	7,171	7,016	155
	<u>193,748</u>	<u>279,537</u>	<u>\$ 291,462</u>	<u>\$ (11,925)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 60,197	\$ 76,778
	<u>60,197</u>	<u>76,778</u>
Expenditures		
Instruction	44,670	76,329
Instructional Support Staff	18,424	449
	<u>63,094</u>	<u>76,778</u>
Receipts Over (Under) Expenditures	(2,897)	0
Unencumbered Cash, Beginning	2,897	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,668	1,668
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,668</u>	<u>\$ 1,668</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 172,019
	<u>0</u>	<u>172,019</u>
Expenditures		
Operations and Maintenance	0	38,193
Transfers	0	173,077
	<u>0</u>	<u>211,270</u>
Receipts Over (Under) Expenditures	0	(39,251)
Unencumbered Cash, Beginning	439,251	439,251
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 439,251</u>	<u>\$ 400,000</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 40,609	\$ 46,645
Transfers	<u>0</u>	<u>70,000</u>
	<u>40,609</u>	<u>116,645</u>
 Expenditures		
Instruction	<u>8,226</u>	<u>7,215</u>
	<u>8,226</u>	<u>7,215</u>
 Receipts Over (Under) Expenditures	32,383	109,430
 Unencumbered Cash, Beginning	26,672	59,055
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 59,055</u>	<u>\$ 168,485</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Charles B Cooper	\$ (376)	\$ (1)	\$ 100	\$ (477)
Gary Cromer	5,194	13	300	4,907
Bob & Nancy Howell	14,977	37	500	14,514
Alice & Norma Kennedy	3,438	9	250	3,197
Mike Lykins	3,020	8	500	2,528
Cora Bell Novotny	2,860	7	1,500	1,367
Wanda Reed	6,772	17	0	6,789
Charles D Riffey	0	0	0	0
Mike Venters	2,020	5	250	1,775
	<u>37,905</u>	<u>95</u>	<u>3,400</u>	<u>34,600</u>
Student Organizations				
Student Medical	1,845	1,359	95	3,109
Stem Camp	0	1,165	0	1,165
Football Meals	1,347	3,305	3,209	1,443
PBL	784	844	838	790
Senior Class	1,488	170	103	1,555
Entrepreneurship	3,293	12,309	9,672	5,930
K Kids	2,056	0	150	1,906
Leadership	478	1,485	1,717	246
Pep Club	2,929	3,995	2,885	4,039
Teachers	0	345	238	107
HS Band	18,181	67,663	90,943	(5,099)
Cheerleaders	2,021	15,353	14,887	2,487
MS Activities	1,841	5,845	7,618	68
FCCLA	1,815	3,003	3,324	1,494
Musical	658	0	0	658
Junior Class	169	3,560	3,019	710
Drama	1,679	597	83	2,193
FCA	475	0	0	475
NHS	292	350	604	38
Forensics	77	587	492	172
Lego Team	954	710	472	1,192
	<u>42,382</u>	<u>122,645</u>	<u>140,349</u>	<u>24,678</u>
Section 125 Reimb. Plan	<u>1,659</u>	<u>81,542</u>	<u>77,937</u>	<u>5,264</u>
Total Agency Funds	<u>\$ 81,946</u>	<u>\$ 204,282</u>	<u>\$ 221,686</u>	<u>\$ 64,542</u>

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Project Account							
Athletics	\$ 99	\$ 0	\$ 45,767	\$ 45,417	\$ 449	\$ 0	\$ 449
Girls Basketball	1,021	0	1,539	1,701	859	0	859
Volleyball	1,436	0	1,855	1,843	1,448	0	1,448
Football	7,261	0	6,177	8,116	5,322	0	5,322
Basketball	1,738	0	5,860	7,166	432	0	432
Cross Country	959	0	3,185	2,275	1,869	0	1,869
HS Track	200	0	720	920	0	0	0
MS Volleyball	578	0	624	1,046	156	0	156
MS G Bball	0	0	2,630	1,313	1,317	0	1,317
MS Fball	0	0	275	0	275	0	275
General Activities	944	0	35,256	35,355	845	0	845
Vending Machines	758	0	2,723	2,826	655	0	655
Office Activity	19	0	514	284	249	0	249
Hospitality Room	1,917	0	0	708	1,209	0	1,209
MS Track Uniforms	253	0	0	0	253	0	253
Instrument Repair	0	0	1,649	1,644	5	0	5
Technology	0	0	0	0	0	0	0
Project Prom	3,691	0	6,809	10,500	0	0	0
HE STD Projects	11	0	0	0	11	0	11
Target	1,475	0	994	1,445	1,024	0	1,024
Concessions	3,110	0	27,967	30,264	813	0	813
Flowers Toy	557	0	0	435	122	0	122
Vocal Music	1,781	0	2,120	363	3,538	0	3,538
TSA	10,731	0	38,943	39,936	9,738	0	9,738
EF Trips	501	0	1,405	1,526	380	0	380
Carnival	3,200	0	10,008	12,037	1,171	0	1,171
Book Fair	3,264	0	3,877	4,146	2,995	0	2,995
Yearbook	6,688	0	10,662	14,787	2,563	0	2,563
Journalism Class	4,534	0	12,908	17,008	434	0	434
Stem Garden	0	0	1,600	0	1,600	0	1,600
Total District Activity Funds	\$ 56,726	\$ 0	\$ 226,067	\$ 243,061	\$ 39,732	\$ 0	\$ 39,732

FEDERAL AWARD INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education Achievement Program	84.358	\$ 32,382	\$ 0	\$ 32,382	\$ 32,382	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	11,420				
National School Lunch Program	10.555	57,397				
National School Lunch Program	10.555	1,245				
		<u>70,062</u>	<u>0</u>	<u>70,062</u>	<u>70,062</u>	<u>0</u>
Department of Education						
Title I-Low Income	84.010	35,230	0	35,230	35,230	0
Improving Teacher Quality State Grants	84.367	7,348		7,348	7,348	0
Special Education Aid - Reimbursement	N/A	3,155	0	3,155	3,155	0
		<u>45,733</u>	<u>0</u>	<u>45,733</u>	<u>45,733</u>	<u>0</u>
Department of Health and Human Services						
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STED Prevention and School Based	93.079	300	0	300	300	0
(Passes Through ESSDACK)						
Career and Technical Education - Basic Grants to States	84.048	818	0	818	818	0
English Language Acquisition State Grants	84.365	700	0	700	700	0
		<u>1,518</u>	<u>0</u>	<u>1,518</u>	<u>1,518</u>	<u>0</u>
Total Federal Financial Assistance		<u>\$ 149,995</u>	<u>\$ 0</u>	<u>\$ 149,995</u>	<u>\$ 149,995</u>	<u>\$ 0</u>